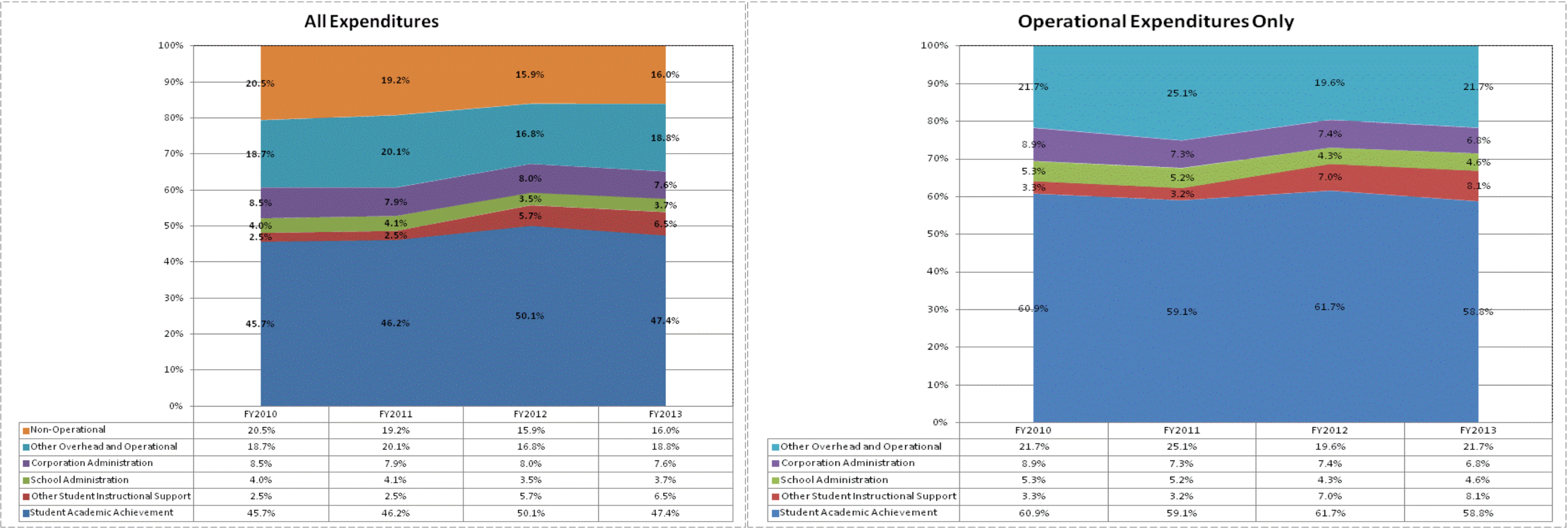


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Western School Corp (3490)

Western School Corp (3490)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2012	FY12 % of Total Exp	FY 2013	FY13 % of Total Exp
Student Academic Achievement	\$9,236,380	50.6%	\$10,754,824	45.3%	\$12,954,043	50.1%	\$12,039,263	47.4%
Student Instructional Support	\$1,073,791	5.9%	\$1,421,164	6.0%	\$2,374,742	9.2%	\$2,577,465	10.2%
Overhead and Operational	\$4,572,964	25.1%	\$6,252,602	26.3%	\$6,402,753	24.8%	\$6,704,520	26.4%
Nonoperational	\$3,353,626	18.4%	\$5,324,599	22.4%	\$4,122,984	15.9%	\$4,059,548	16.0%
Grand Total	\$18,236,761		\$23,753,189		\$25,854,521		\$25,380,795	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	56.5%	51.3%	59.3%	57.6%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Western School Corp (3490)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11100 Regular Programs; Elementary	\$2,587,582	\$3,960,839	\$3,880,850	\$4,049,872	57%	2%	4%
11200 Regular Programs; Middle/Junior High	\$1,187,229	\$1,840,083	\$1,830,549	\$1,909,769	61%	4%	4%
11300 Regular Programs; High School	\$1,860,020	\$2,497,325	\$2,472,966	\$2,521,492	36%	1%	2%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$103,792	\$61,748	\$40,376	N/A	-61%	-35%
11420 Vocational Education; Agriculture B	\$24,646	\$44,316	\$45,822	\$48,508	97%	9%	6%
11450 Vocational Education; Consumer and Homemaking	\$58,881	\$76,535	\$46,027	\$48,172	-18%	-37%	5%
12110 Gifted And Talented; Gifted and Talented	\$20,900	\$37,374	\$32,746	\$40,776	95%	9%	25%
12210 Mental Disabilities; Mild Mental Disabilities	\$242,421	\$374,474	\$530,693	\$456,643	88%	22%	-14%
12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$0	\$594,740	\$789,258	N/A	N/A	33%
12330 Physical Impairment; Visual Impairment	\$0	\$0	\$62,981	\$76,906	N/A	N/A	22%
12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$48,706	\$88,824	N/A	N/A	82%
12350 Physical Impairment; Homebound	\$16,360	\$21,977	\$24,308	\$20,305	24%	-8%	-16%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$199,427	\$290,224	\$347,145	\$356,839	79%	23%	3%
12610 Learning Disability	\$181,143	\$289,387	\$338,752	\$312,414	72%	8%	-8%
12810 Special Education Preschool	\$46,949	\$83,669	\$166,950	\$137,205	192%	64%	-18%
12900 Other Special Programs	\$77,253	\$60,575	\$120,192	\$165,352	114%	173%	38%
14200 Summer School Programs; Middle/Junior High School	\$1,588	\$0	\$0	\$0	-100%	N/A	N/A
14300 Summer School Programs; High School	\$15,071	\$34,269	\$98,008	\$57,736	283%	68%	-41%
16100 Remediation Testing	\$57,677	\$105,466	\$96,121	\$83,864	45%	-20%	-13%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$66,626	\$202,618	\$205,217	\$179,872	170%	-11%	-12%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$53,344	\$101,497	\$1,113,525	\$0	-100%	-100%	-100%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agr	\$0	\$0	\$57,679	\$91,491	N/A	N/A	59%
17800 Payments to Other Governmental Units Within State; Payments to Charter Schools	\$0	\$0	\$449	\$0	N/A	N/A	-100%
22110 Improvement of Instruction; Service Area Direction	\$4,491	\$0	\$0	\$0	-100%	N/A	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$20	\$0	\$39,136	\$2,207	> 500%	N/A	-94%
22130 Improvement of Instruction; Instructional Staff Training	\$449	\$68,174	\$237	\$2,240	398%	-97%	> 500%
22210 Library/Media Services; Service Area Direction	\$126,237	\$164,644	\$159,435	\$173,482	37%	5%	9%
22220 Library/Media Services; School Library	\$15,315	\$23,638	\$32,663	\$25,359	66%	7%	-22%
22230 Library/Media Services; Audiovisual	\$12,112	\$12,456	\$14,062	\$11,575	-4%	-7%	-18%
22360 Instruction, Related Technology; Network Support	\$392,813	\$2,924	\$1,956	\$1,754	-100%	-40%	-10%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$10,835	\$2,361	\$0	N/A	-100%	-100%
22380 Instruction, Related Technology;Professional Development for Instruction, Focused Tr	\$0	\$750	\$4,392	\$0	N/A	-100%	-100%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$229,319	\$345,235	\$522,338	\$159,361	-31%	-54%	-69%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$553	\$109	\$0	N/A	-100%	-100%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$1,197	\$1,139	\$1,035	N/A	-14%	-9%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$539	\$0	\$40	\$186,578	> 500%	N/A	> 500%
26497 2007 Account Code - Teachers Retirement Fund	\$426,176	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$7,904,588	\$10,754,824	\$12,954,043	\$12,039,263	52%	12%	-7%
Student Instructional Support							
21130 Attendance and Social Work Services; Social Work Services	\$456	\$226	\$0	\$0	-100%	-100%	N/A
21210 Guidance Services; Service Area Direction	\$19,839	\$24,527	\$24,806	\$25,491	28%	4%	3%
21220 Guidance Services; Counseling Services	\$158,642	\$257,685	\$270,904	\$296,718	87%	15%	10%
21320 Health Services; Medical Services	\$410	\$5,227	\$0	\$0	-100%	-100%	N/A
21340 Health Services; Nurse Services	\$54,679	\$135,498	\$154,812	\$163,073	198%	20%	5%
21390 Health Services; Other Health Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21420 Psychological Testing	\$0	\$0	\$198,837	\$248,732	N/A	N/A	25%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$62,195	\$156,581	\$137,586	N/A	121%	-12%
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$172,732	\$295,849	N/A	N/A	71%
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$83,327	\$109,339	N/A	N/A	31%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Western School Corp (3490)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
21810 Special Education Administration; Service Area Direction	\$0	\$0	\$408,044	\$366,031	N/A	N/A	-10%
24100 Office of The Principal	\$660,158	\$934,272	\$902,904	\$932,976	41%	0%	3%
24900 Other Support Services, School Administration	\$710	\$1,535	\$1,793	\$1,670	135%	9%	-7%
Student Instructional Support Total	\$894,894	\$1,421,164	\$2,374,742	\$2,577,465	188%	81%	9%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$24,386	\$20,366	\$18,297	\$19,980	-18%	-2%	9%
23150 Board of Education; Legal Services	\$53,062	\$29,617	\$41,830	\$9,305	-82%	-69%	-78%
23160 Board of Education; Promotion Expenses	\$5,008	\$4,221	\$5,884	\$5,421	8%	28%	-8%
23190 Board of Education; Other Governing Body Services	\$6,426	\$12,171	\$7,212	\$4,980	-22%	-59%	-31%
23210 Executive Administration; Office of The Superintendent	\$256,614	\$408,516	\$277,883	\$304,052	18%	-26%	9%
23220 Executive Administration; Community Relations	\$0	\$0	\$0	\$0	N/A	N/A	N/A
23230 Executive Administration; Staff Relations and Negotiations	\$153	\$272	\$0	\$0	-100%	-100%	N/A
23290 Executive Administration; Other Executive Administration Services	\$12,096	\$11,224	\$7,886	\$10,507	-13%	-6%	33%
25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$0	\$39	N/A	N/A	N/A
25120 Fiscal Services; Service Area Direction	\$46,406	\$69,794	\$65,861	\$73,712	59%	6%	12%
25140 Fiscal Services; Receiving and Disbursing Funds	\$2,454	\$2,661	\$2,152	\$4,910	100%	85%	128%
25150 Fiscal Services; Payroll Services	\$32,293	\$41,665	\$41,744	\$44,604	38%	7%	7%
25160 Fiscal Services; Financial Accounting	\$17,926	\$23,262	\$19,239	\$18,905	5%	-19%	-2%
25191 Other Fiscal Services; Refund of Revenue	\$7,149	\$7,273	\$1,935	\$3,909	-45%	-46%	102%
25192 Other Fiscal Services; Petty Cash	\$628	\$186	\$44	\$104	-83%	-44%	137%
25195 Other Fiscal Services; Bank Account Service Charge	\$441	\$3,184	\$7,816	\$10,529	> 500%	231%	35%
25196 Other Fiscal Services; Cash Change	\$1,400	\$1,100	\$1,000	\$600	-57%	-45%	-40%
25199 Other Fiscal Services; Other	\$1,624	\$2,503	\$11,925	\$1,597	-2%	-36%	-87%
25400 Planning, Research, Development and Evaluation	\$0	\$313,647	\$0	\$0	N/A	-100%	N/A
25710 Personnel Services; Supervision of Personnel Services	\$0	\$12,442	\$0	\$0	N/A	-100%	N/A
25730 Personnel Services; Personnel Services	\$0	\$286,308	\$307,313	\$341,285	N/A	19%	11%
25750 Personnel Services; Health Services	\$379	\$149	\$150	\$0	-100%	-100%	-100%
25790 Personnel Services; Other Professional Services	\$0	\$183,273	\$653,821	\$292,536	N/A	60%	-55%
25840 Administrative Technology Services; Systems Operations	\$0	\$0	\$46,599	\$7,711	N/A	N/A	-83%
25850 Administrative Technology Services; Network Support	\$0	\$521,415	\$458,353	\$439,084	N/A	-16%	-4%
25890 Other Technology Services	\$450	\$450	\$67,623	\$317,441	> 500%	> 500%	369%
25920 Ditch Assessments	\$0	\$192	\$628	\$628	N/A	226%	0%
25950 Other Assessments	\$177	\$95	\$0	\$0	-100%	-100%	N/A
25990 Other Support Services, Central	\$2,867	\$23,772	\$26,329	\$18,169	> 500%	-24%	-31%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$39,100	\$66,068	\$16,475	\$17,077	-56%	-74%	4%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,380,369	\$2,125,501	\$1,910,088	\$1,960,206	42%	-8%	3%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$29,765	\$16,017	\$5,510	\$5,986	-80%	-63%	9%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$306,615	\$285,460	\$325,217	\$397,891	30%	39%	22%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,348	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$415	\$1,914	\$3,942	\$0	-100%	-100%	-100%
26600 Operation and Maintenance of Plant Services; Security Services	\$10,110	\$26,981	\$34,639	\$51,493	409%	91%	49%
26700 Operation and Maintenance of Plant Services; Insurance	\$89,909	\$149,406	\$193,314	\$280,970	213%	88%	45%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$17,899	\$31,719	\$22,489	\$16,568	-7%	-48%	-26%
27010 Student Transportation; Service Area Direction	\$29,597	\$23,281	\$97,743	\$104,090	252%	347%	6%
27100 Student Transportation; Vehicle Operation	\$330,993	\$501,462	\$531,723	\$584,187	76%	16%	10%
27200 Student Transportation; Monitoring Services	\$0	\$0	\$0	\$20,268	N/A	N/A	N/A
27300 Student Transportation; Vehicle Servicing and Maintenance	\$200,214	\$286,058	\$294,994	\$311,038	55%	9%	5%
27400 Student Transportation; Purchase of School Buses	\$553,316	\$113,519	\$93,642	\$232,159	-58%	105%	148%
27500 Student Transportation; Insurance on Buses	\$32,593	\$19,785	\$15,913	\$76	-100%	-100%	-100%
27700 Student Transportation; Contracted Transportation Services	\$121,427	\$21,698	\$5,222	\$0	-100%	-100%	-100%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Western School Corp (3490)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
27900 Student Transportation; Other Student Transportation Services	\$1,706	\$3,235	\$1,954	\$2,745	61%	-15%	41%
27910 Student Transportation; Bus Driver Training	\$81	\$0	\$0	\$1,218	> 500%	N/A	N/A
31100 Food Services Operations; Service Area Direction	\$4,292	\$38,624	\$54,434	\$57,611	> 500%	49%	6%
31200 Food Services Operations; Food Preparation and Dispensing	\$299,236	\$0	\$0	\$0	-100%	N/A	N/A
31400 Food Services Operations; Food Purchases	\$274,815	\$557,865	\$680,286	\$700,043	155%	25%	3%
31900 Other Food Services	\$1,277	\$4,249	\$43,644	\$30,884	> 500%	> 500%	-29%
Overhead and Operational Total	\$4,197,015	\$6,252,602	\$6,402,753	\$6,704,520	60%	7%	5%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$94	\$73	\$3,757	\$79	-17%	8%	-98%
33200 Community Recreation	\$9,630	\$8,983	\$7,974	\$2,296	-76%	-74%	-71%
33400 Athletic Coaches	\$300,024	\$363,011	\$373,602	\$395,984	32%	9%	6%
33910 High School Band Uniforms	\$0	\$2,625	\$0	\$0	N/A	-100%	N/A
33940 Child Care Services	\$0	\$0	\$3,193	\$4,180	N/A	N/A	31%
33990 Other Community Services; Other	\$2,664	\$2,960	\$3,415	\$3,435	29%	16%	1%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$50,352	\$13,371	\$11,380	\$43,627	-13%	226%	283%
43000 Facilities Acquisition and Construction; Professional Services	\$168,259	\$6,252	\$10,144	\$17,850	-89%	185%	76%
45100 Building Acquisition, Construction and Improvements	\$618,214	\$1,106,252	\$529,517	\$384,640	-38%	-65%	-27%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$94,064	\$24,474	\$33,385	\$51,656	-45%	111%	55%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$51,246	\$93,667	\$66,847	\$61,089	19%	-35%	-9%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$6,124	\$42,685	\$2,814	\$661	-89%	-98%	-77%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$225,890	\$139,990	\$90,262	\$112,670	-50%	-20%	25%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$15,165	\$0	\$20,000	\$17,450	15%	N/A	-13%
51100 Debt Services; Principal on Debt; Bonds	\$138,271	\$278,225	\$281,164	\$277,181	100%	0%	-1%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$448,615	\$0	\$0	N/A	-100%	N/A
52100 Debt Services; Interest on Debt; Bonds	\$0	\$17,915	\$0	\$0	N/A	-100%	N/A
52200 Debt Services; Interest on Debt; Temporary Loans	\$64,779	\$0	\$0	\$0	-100%	N/A	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,545,000	\$2,775,500	\$2,685,531	\$2,686,750	74%	-3%	0%
53450 Debt Services; Lease Rental; Other ; Interest	\$0	\$0	\$0	\$0	N/A	N/A	N/A
60700 Nonprogramed Charges; Scholarships	\$0	\$0	\$0	\$0	N/A	N/A	N/A
Nonoperational Total	\$3,289,777	\$5,324,599	\$4,122,984	\$4,059,548	23%	-24%	-2%
Prorated By Fund							
26491 2007 Account Code - PERF	\$94,567	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$689,730	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$48,349	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$996,390	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$3,338	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$118,112	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$1,950,486	\$0	\$0	\$0	N/A	N/A	N/A